



COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR - CONTROLLER

DATE RECEIVED:



AUDIT REVIEW #(s) 04542

Assigned To: Moun+

Date Reviewed: 4/2/09

Reviewer's Initials: DM

Date Review(s) Completed: 4/2/09

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Vertical Prosecution Block Grant (VB07050340)
For the Period July 1, 2007, to June 30, 2008



Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Dave Irish, CPA, Department Director

County of Sacramento

March 16, 2009

Jan Scully, District Attorney
County of Sacramento
901 G Street
Sacramento, CA 95814

Dear Ms. Scully:

Enclosed is the final audit report and another report for the California Governor's Office of Emergency Services, Vertical Prosecution Block Grant (VB07050340) for the period of July 1, 2007, to June 30, 2008. The enclosed billing represents our reimbursement, at cost, for professional services rendered.

We wish to thank you and your staff for the cooperation and assistance we received during our audit.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE

By: Hong Lun (Andy) Yu
Audit Manager

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RECEIVED

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Julie Valverde,
Assistant Auditor-Controller



County of Sacramento

Terry Schutten, County Executive
Mark Norris, Agency Administrator
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March 13, 2009

Jan Scully, District Attorney
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901 G Street
Sacramento, CA 95814

AUDITOR'S REPORT

We have audited the accompanying Schedule of Status of Cash and Accounts Receivable (State) of the County of Sacramento, Office of the District Attorney (DA), California Governor's Office of Emergency Services (OES), Vertical Prosecution Block Grant (VB07050340), as of June 30, 2008, and the related Schedule of Approved Budget, Expenditures Claimed, and Audited Costs for the grant period July 1, 2007, to June 30, 2008. These schedules are the responsibility of the DA management. Our responsibility is to express an opinion on these schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States and with certain provisions of the OES *Recipient Handbook*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe our audit provides a reasonable basis for our opinion.

In connection with the audit contained herein, there are certain disclosures that are necessary pursuant to *Government Auditing Standards* Statement #3.

As required by various statutes within the California Government Code, County Auditor-Controllers or Directors of Finance are mandated to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair *Government Auditing Standards* independence standards. Specifically, "auditors should not audit their own

work or provide non-audit services in situations where the amounts or services involved are significant/material to the subject matter of the audit.”

Although the Director of Finance is obligated by statute to maintain the accounts of departments, districts, or funds that are contained within the county treasury, we believe the following safeguard and division of responsibility exist: the staff that has the responsibility to perform audits within the Auditor-Controller Division has no other responsibility of the accounts and records being audited, including the approval or posting of financial transactions that would therefore enable the reader of this report to rely on the information contained herein.

In our opinion, except for the disclosure for *Government Auditing Standards* Statement #3 as noted above, the schedules referred to above, present fairly in all material respects, the Status of Cash and Accounts Receivable (State) of the County of Sacramento, Office of the District Attorney, for the California Governor’s Office of Emergency Services, Vertical Prosecution Block Grant (VB07050340) at June 30, 2008, and the related Approved Budget, Expenditures Claimed, and Audited Costs for the grant period July 1, 2007, to June 30, 2008, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 13, 2009, on our consideration of the DA’s office internal control structure over financial reporting and our tests of its compliance with provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE

A handwritten signature in dark ink, appearing to be 'AL' or 'Hong Lun', written over a light blue horizontal line.

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Vertical Prosecution Block Grant (VB07050340)

Schedule of Status of Cash and Accounts Receivable (State)
For the Period July 1, 2007, to June 30, 2008

Cash Received

State (Received During the Grant Period)
Receivable Due from State (Note 3)

\$ 427,551
132,712

Total Grant Funds Available for the Period

\$ 560,263

Disbursements

State

\$ 560,263

Total Disbursements

\$ 560,263

The accompanying notes are an integral part of this schedule.

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Vertical Prosecution Block Grant (VB07050340)

Schedule of Approved Budget, Expenditures Claimed,
and Audited Costs

For the Period July 1, 2007, to June 30, 2008

	Approved <u>Budget</u>	Expenditures Claimed and <u>Audited Costs</u>
Salaries and Benefits	\$ 560,263	560,263
	<u> </u>	<u> </u>
Total Costs	<u>\$ 560,263</u>	<u>560,263</u>
 Funding		
State	\$ 560,263	560,263
	<u> </u>	<u> </u>
Total Funding	<u>\$ 560,263</u>	<u>560,263</u>

The accompanying notes are an integral part of this schedule.

County of Sacramento
Office of the District Attorney
California Governor's Office of Emergency Services
Vertical Prosecution Block Grant (VB07050340)

Notes to Financial Schedules

For the Period July 1, 2007, to June 30, 2008

1. Program Description

The County of Sacramento, Office of the District Attorney (DA), entered into Grant No. VB07050340 with the California Governor's Office of Emergency Services (OES) for the period of July 1, 2007, through June 30, 2008. The objective of the program is to provide funding for the County of Sacramento, District Attorney the following three vertical prosecution components: Career Criminal, Elder Abuse, and Statutory Rape. The Career Criminal component is to support increased efforts in prosecuting habitual and serial felony offenders under Penal Code Sections 999(b) to 999(h); the Elder Abuse component is to provide maximum prosecution and investigative efforts towards the enforcement of laws pertaining to the physical and financial abuse of elder and dependent adults; and the Statutory Rape component is to provide maximum prosecution and investigative efforts towards child victims under the age of eighteen and their families. The contract was approved by resolution 2007-0559, adopted by the County of Sacramento, Board of Supervisors on May 15, 2007.

2. Accounts and Records

The County of Sacramento, District Attorney's Office receives funds from OES, which are deposited to the District Attorney's Vertical Prosecution Block Grant revenue account with the County of Sacramento, Department of Finance, Treasurer. A separate fund center is maintained within the financial records of the County of Sacramento for this program.

Expenditures are reimbursed quarterly. OES's Report of Expenditures and Request for Funds, Form 201, is completed by the District Attorney's Office and submitted to OES for reimbursement of grant expenditures.

3. Accounts Receivable

A \$132,712 account receivable from OES existed as of June 30, 2008, and had been received by the DA during the subsequent period.

OTHER REPORT



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March 13, 2009

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AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the accompanying Status of Cash and Accounts Receivable (State) of the County of Sacramento, Office of the District Attorney (DA), California Governor's Office of Emergency Services (OES), Vertical Prosecution Block Grant (VB07050340), as of June 30, 2008, and the related schedules of Approved Budget, Expenditures Claimed, and Audited Costs for the program period July 1, 2007, through June 30, 2008, and have issued our report thereon dated March 13, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, and with certain provisions of the *OES Recipient Handbook*.

Compliance

As part of obtaining reasonable assurance about whether the DA's financial schedules are free of material misstatements, we performed tests of the DA's compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the DA's internal control over financial reporting for designing our audit procedures for the purpose of expressing our opinion on the financial schedules, and not for the purpose of expressing an opinion on the effectiveness of the

DA's internal control over financial reporting. Accordingly, we do not express an opinion on the DA's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the DA's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the DA's financial schedules that is more than inconsequential will not be prevented or detected by the DA's internal control.

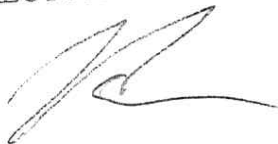
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedules will not be prevented or detected by the DA's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended for the information of the County of Sacramento, District Attorney's management, and the California Governor's Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager